

REGISTERED CHARITY NUMBER: SC023666

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017
FOR**

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

Benham Conway & Co
16 Royal Crescent
Glasgow
G3 7SL

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

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For The Year Ended 31 March 2017**

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**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2017**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Birds of Paradise promotes the profile of disabled artists. Our national tour is the lynchpin of all our artistic policy, linking to all our other projects and raising the profile of inclusive practise throughout Scotland. The company produces new works that are developed and created by culturally diverse teams of talented artists and performers. Our work is artistically excellent, provocative, innovative and entertaining. We promote our work on both National and International stages.

Birds of Paradise is a force for change in Scottish theatre. It has a unique vision that presents disability as an opportunity to explore untold stories and takes a unique approach to the delivery of these stories by pioneering a radical dramatic language that explores the "aesthetics of access".

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2016 Birds of Paradise welcomed Mairi Taylor as our Executive Producer and Callum Madge as our Projects Administrator. Miles Harrison became our Chair in September 2016.

Wendy Hoose Retour:

Co-produced in 2014 with Random Accomplice, April 2016 saw "Wendy Hoose" being toured for the fourth time which demonstrates continued demand for this smash-hit sex comedy that addresses taboos around disability. Playing for four weeks at Soho Theatre, London from 11 April 16 - 7 May 16, to 2,105 people before touring internationally to Teatro Calle Inclan, Madrid, Spain (20 - 21 May 16) and Teatre El Musical, Valencia, Spain (28 May 16).

Role Shift:

Co-produced with Glasgow's "Play, Pie and a Pint", Role Shift was "a hilarious rollicking comedy, commenting on sexual mores and how the world views the disabled". Inspired by the principle of "Role Shift" in British Sign Language, Role Shift is a naughty but honest look at the role of a sign language interpreter and what happens when separate worlds collide in a fascinating new way. It played to 782 people between Monday 16th and Thursday 26th May 2016 at Oran Mor, Glasgow and Ayr Gaiety, Ayr.

Miranda & Caliban: Making of a Monster:

Originally scheduled for 2017/18, this retelling of Shakespeare's "The Tempest" was brought forward to allow us access to British Council funding for Shakespeare's 400th anniversary in 2016. Developed and rehearsed in Hong Kong and Glasgow, the performances in November 2016 saw both cities linking up via video with audiences in both locations. The production looked at perceptions of guilt and innocence, at how disability can impact upon this and at the role that social media and technology play in giving victims a fair trial.

Barriers:

Our work with the BeBop ensemble was paused during 2016/17 to allow for a major piece of research funded by Creative Scotland's Time to Shine Programme. Our " Barriers" project looked to identify the actual factors that prevent young disabled people from participating fully in Scotland's arts culture. This culminated in a sharing event in December 2016 where over 60 individuals from the youth arts sector in Scotland came together with young disabled people to identify ways forward. We are now using the recommendations from this report and event to inform our work with young people, be it directly or in conjunction with partners.

FINANCIAL REVIEW

Principal funding sources

Funding from Creative Scotland has been the major source of funding this year as well as core funding from Glasgow City Council. Additional project funding came from the British Council, partner organisations and earned income.

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**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2017**

FINANCIAL REVIEW

Reserves policy

The trustees establish the level of reserves that the charity ought to have. Reserves are needed to bridge the funding gaps between spending and receiving resources. The Trustees therefore consider the ideal level of operational reserves would be six months operating costs which is the level the charity is working towards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, and registered as a charity on 16 April 1993.

The company is limited by guarantee and governed by its Memorandum and Articles of Association. The liability of members is limited to £1 each. The company is accepted as a charitable body by the Inland Revenue. The Board of Directors set the policies of the company and controls the day to day running of the company.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee shall cease to hold office at the conclusion of each annual general meeting, but shall then be eligible for re-election.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC143878 (Scotland)

Registered Charity number

SC023666

Registered office

C/o Scottish Youth Theatre
The Old Sheriff Court
105 Brunswick Street
Glasgow
G1 1TF

Trustees

S Hodgson	
G Main	
M Maxwell	
M Richardson	- appointed 02.09.16
S E Partridge	- appointed 02.09.16
N Tabatabai- Khatambakhsh	- appointed 19.08.16
S Shah	- appointed 07.06.16
M J Harrison	- appointed 07.06.16

Company Secretary

R S Gale

**BIRDS OF PARADISE THEATRE COMPANY
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REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)

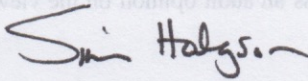
**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner
Benham Conway & Co
16 Royal Crescent
Glasgow
G3 7SL

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7 July 2017 and signed on its behalf by:



S Hodgson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)**

I report on the accounts for the year ended 31 March 2017 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

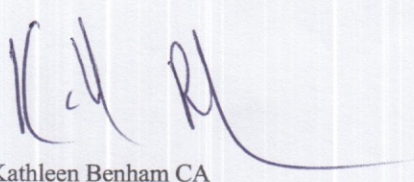
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathleen Benham CA
Benham Conway & Co
16 Royal Crescent
Glasgow
G3 7SL

7 July 2017

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2017**

	Notes	Unrestricted fund £	Restricted fund £	31.3.17 Total funds £	31.3.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Earned income		3,561	32,785	36,346	11,923
Charitable Activities		53,938	178,086	232,024	248,515
Other income		18,266	-	18,266	-
Total		75,765	210,871	286,636	260,438
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		23,285	146,205	169,490	322,663
Administration		39,938	-	39,938	35,788
Total		63,223	146,205	209,428	358,451
NET INCOME/(EXPENDITURE)		12,542	64,666	77,208	(98,013)
RECONCILIATION OF FUNDS					
Total funds brought forward		(5,025)	25,000	19,975	117,988
TOTAL FUNDS CARRIED FORWARD		7,517	89,666	97,183	19,975

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)

BALANCE SHEET
At 31 March 2017

	Notes	31.3.17 £	31.3.16 £
FIXED ASSETS			
Tangible assets	6	1,361	767
CURRENT ASSETS			
Debtors	7	7,587	19,355
Cash at bank		93,284	45,056
		<u>100,871</u>	<u>64,411</u>
CREDITORS			
Amounts falling due within one year	8	(5,049)	(45,203)
NET CURRENT ASSETS		<u>95,822</u>	<u>19,208</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>97,183</u>	<u>19,975</u>
NET ASSETS		<u>97,183</u>	<u>19,975</u>
FUNDS	10		
Unrestricted funds		7,517	(5,025)
Restricted funds		89,666	25,000
TOTAL FUNDS		<u>97,183</u>	<u>19,975</u>

The notes form part of these financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878 (REGISTERED NUMBER: SC143878)**

**BALANCE SHEET - CONTINUED
At 31 March 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

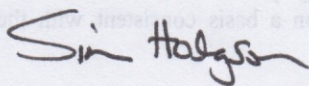
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 7 July 2017 and were signed on its behalf by:



S Hodgson - Trustee

The notes form part of these financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 31 March 2017**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' EFA, the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Office Equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.17	31.3.16
	£	£
Depreciation - owned assets	<u>804</u>	<u>455</u>

**BIRDS OF PARADISE THEATRE COMPANY
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2017**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

4. STAFF COSTS

	31.3.17	31.3.16
	£	£
Wages and salaries	65,075	61,542
Social security costs	2,757	3,444
Other pension costs	477	49
	<u>68,309</u>	<u>65,035</u>

The average monthly number of employees during the year was as follows:

31.3.17	31.3.16
3	3
<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Earned income	11,923	-	11,923
Charitable Activities	<u>166,000</u>	<u>82,515</u>	<u>248,515</u>
Total	<u>177,923</u>	<u>82,515</u>	<u>260,438</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	162,936	159,727	322,663
Administration	<u>35,788</u>	<u>-</u>	<u>35,788</u>
Total	<u>198,724</u>	<u>159,727</u>	<u>358,451</u>
NET INCOME/(EXPENDITURE)	<u>(20,801)</u>	<u>(77,212)</u>	<u>(98,013)</u>

**BIRDS OF PARADISE THEATRE COMPANY
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REGISTERED COMPANY NUMBER SC143878**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2017**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	15,776	102,212	117,988
TOTAL FUNDS CARRIED FORWARD	<u>(5,025)</u>	<u>25,000</u>	<u>19,975</u>

6. TANGIBLE FIXED ASSETS

	Office Equipment £
COST	
At 1 April 2016	13,958
Additions	1,398
Disposals	(309)
At 31 March 2017	<u>15,047</u>
DEPRECIATION	
At 1 April 2016	13,191
Charge for year	804
Eliminated on disposal	(309)
At 31 March 2017	<u>13,686</u>
NET BOOK VALUE	
At 31 March 2017	<u>1,361</u>
At 31 March 2016	<u>767</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Trade debtors	-	4,590
Other debtors	7,587	14,765
	<u>7,587</u>	<u>19,355</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2017**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Trade creditors	2,580	28,226
Taxation and social security	2,358	1,796
Other creditors	111	15,181
	<u>5,049</u>	<u>45,203</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	31.3.17 Total funds £	31.3.16 Total funds £
Fixed assets	1,361	-	1,361	767
Current assets	10,665	90,206	100,871	64,411
Current liabilities	(4,509)	(540)	(5,049)	(45,203)
	<u>7,517</u>	<u>89,666</u>	<u>97,183</u>	<u>19,975</u>

10. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted funds			
General	(5,025)	12,542	7,517
Restricted funds			
Restricted Funds	25,000	64,666	89,666
TOTAL FUNDS	<u>19,975</u>	<u>77,208</u>	<u>97,183</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	75,765	(63,223)	12,542
Restricted funds			
Restricted Funds	210,871	(146,205)	64,666
TOTAL FUNDS	<u>286,636</u>	<u>(209,428)</u>	<u>77,208</u>

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
For The Year Ended 31 March 2017**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED
REGISTERED COMPANY NUMBER SC143878**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2017**

	31.3.17 £	31.3.16 £
INCOME AND ENDOWMENTS		
Charitable activities		
Earned income	36,346	10,523
Creative Scotland	159,314	175,400
British Council	53,674	34,456
Euan's Guide Award Fringe 2015	-	500
Pritchard Thomas	-	17,559
Glasgow City Council	15,500	15,500
Artsadmin	-	1,500
Culture & Sport	412	5,000
Other grants	3,124	-
	<u>268,370</u>	<u>260,438</u>
Other income		
Theatre tax credit	18,266	-
Total incoming resources	<u>286,636</u>	<u>260,438</u>
EXPENDITURE		
Charitable activities		
Wages	65,075	61,542
Social security	2,757	3,444
Pensions	477	49
Direct fees	92,841	149,170
Production costs	7,488	41,538
Publicity and marketing	5,750	32,335
Direct touring and travel	13,375	48,716
Rent, rates and insurance	8,405	8,324
Travel	2,915	882
General expenses	278	463
Subscriptions and memberships	335	474
Photocopy and printing	-	777
Postage and stationery	671	2,162
Recruitment expenses	-	321
Telephone and internet	1,430	977
Website maintenance	-	236
Repairs and renewals	(127)	375
Bank charges	190	829
Entertainment	-	390
Exchange rate losses	(1,092)	6
Training costs	329	155
Board Expenses	604	296
Networking expenses	2,763	135
Carried forward	204,464	353,596

This page does not form part of the statutory financial statements

**BIRDS OF PARADISE THEATRE COMPANY
LIMITED**
REGISTERED COMPANY NUMBER SC143878

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2017

	31.3.17 £	31.3.16 £
Charitable activities		
Brought forward	204,464	353,596
Depreciation of tangible fixed assets	804	455
	<u>205,268</u>	<u>354,051</u>
Support costs		
Governance costs		
Accountancy fees	4,160	3,600
Legal fees	-	400
Professional fees	-	400
	<u>4,160</u>	<u>4,400</u>
Total resources expended	209,428	358,451
Net income/(expenditure)	<u>77,208</u>	<u>(98,013)</u>

This page does not form part of the statutory financial statements